



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

December 31, 2008

SB/SE Control No: SBSE-01-0209-001
Expiration Date: December 31, 2009
Impacted: IRM 1.15.28, IRM 1.15.29
IRM 1.15.57, IRM 1.15.36

MEMORANDUM FOR FIELD DIRECTOR, COMPLIANCE SERVICES (KANSAS CITY)
DIRECTOR, CAMPUS COMPLIANCE OPERATIONS
(PHILADELPHIA)
DIRECTOR, COLLECTION POLICY

FROM: Brad J. Bouton /s/ *Brad J. Bouton*
Acting Director, Collection Business Reengineering/Private Debt Collection

SUBJECT: Re-Issued Interim Guidance Memo for Records Retention of Private
Collection Agency Reports and Case Related Material

The purpose of this memorandum is to re-issue the interim guidance memorandum for Records Retention of Private Collection Agency (PCA) reports and related case material secured by the PCAs or any of the Campus Referral Units or Oversight Units working PCA cases. **These changes are effective immediately.** The interim guidance was previously issued on December 31, 2007, under SBSE-01-1207-062. Please ensure that this information is distributed to all affected employees within your organization.

The guidelines for retention of PCA collection work, reports (electronic or paper) and case related material are outlined in the various Policies and Procedural Guides already established for the various reporting units for all PCA cases. However, due to the unique nature of this project, oversight will be ongoing and the need for historical data is paramount. In order to maintain the integrity of the work and work processes, all casework and reports, with the following exceptions, must be maintained.

- The CCA4243 aged case listing will be retained, on Control-D WebAccess System, per current retention standards in IRM 1.15.28-1, Item 11.
- The CCA4243 aged case listing prints will be retained per the current retention standards in IRM 1.15.29-1, Item 177.

Until such time that the retention guidelines are revised, all other reports and case related material will be maintained for historical purposes, regardless of any destruction guidelines in the various procedural or policy guides already established.

If you have any questions, please contact me, or a member of your staff may contact Carla Farris, at 816-291-9941.

cc: www.irs.gov